



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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March 27, 2013

Charter School Board
Irvington Community School, Inc.
5751 E. University Avenue
Indianapolis, IN 46219

We have reviewed the Supplemental Audit Report prepared by Sikich, LLP, Independent Public Accountants, for the period July 1, 2010 to June 30, 2012. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report. Page 5 contains three audit results and comments. Management's response is on page 7.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for Irvington Community School, Inc. was prepared in accordance with the guidelines established by the State Board of Accounts.

The Supplemental Audit Report and the Financial Statements and Independent Auditors' Report are filed in our office as a matter of public record.

State Board of Accounts

SUPPLEMENTAL AUDIT REPORT
OF
IRVINGTON COMMUNITY SCHOOL, INC.
MARION COUNTY, INDIANA
JULY 1, 2010 TO JUNE 30, 2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of School	Timmothy Ehrgott David Nidiffer	01-25-02 to 10-18-10 10-19-10 to 06-30-12
Treasurer	David Nidiffer	01-25-02 to 06-30-12
CFO	David Nidiffer	07-01-10 to 10-18-10
Interim CEO/CFO	David Nidiffer	10-19-10 to 02-28-11
CEO/CFO	David Nidiffer	03-01-11 to 06-30-12
Chair of the Board	Leslie Hiner Jeff Lozer	01-25-02 to 06-30-11 07-01-11 to 06-30-12



8555 N. River Rd., Suite 300
Indianapolis, Indiana 46240

317.842.4466 // www.sikich.com

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

TO: IRVINGTON COMMUNITY SCHOOL, INC.

We have audited the records of the Irvington Community School, Inc. for the periods from July 1, 2010 to June 30, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Reports of Irvington Community School, Inc. for the years ended June 30, 2012 and 2011.

Sikich LLP

A handwritten signature in black ink that reads 'Sikich, LLP' in a cursive, script font.

February 26, 2013

IRVINGTON COMMUNITY SCHOOL, INC.

AUDIT RESULTS AND COMMENTS

AVERAGE DAILY MEMBERSHIP (ADM) - CERTIFICATION

On the ADM Certification, the school did not provide a written statement detailing the location of the files used for the ADM count.

The building level official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Chapter 9)

TEXTBOOK RENTAL LIST

The Charter School was not issuing individual textbook rental list (Form TBR-2, Revised 1997) for each student renting textbooks.

The original of Form TBR-2 is to be given the payer (student or parent). The duplicate is to be retained by the issuing officer and the triplicate is to remain intact in the book. The duplicate, together with rental fees collected, must be transmitted daily to the treasurer.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Chapter 2)

SALES TAX

On the August 2011 AT&T statement, sales tax of \$8.51 was paid.

Charter schools are eligible for an exemption from the state sales tax on purchases. Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Chapter 10)

**IRVINGTON COMMUNITY SCHOOL, INC.
MARION COUNTY
EXIT CONFERENCE**

The contents of this report were discussed on February 28, 2013, with David Nidiffer, President of School, and John Allen Williams, Board Treasurer. The officials concurred with our audit findings.



***Irvington Community Schools
Office of the CEO/CFO
5751 University Avenue
Indianapolis, IN 46219***

February 28, 2013

School Officers

*David J. Nidiffer,
CEO/CFO*

Tim Mulherin, COO

Sikich LLP
OFFICAL RESPONSE
8555 N. River Road
Suite 300
Indianapolis, IN 46240

Board of Directors

*Jeffrey M. Lozer
(Chair)*

*Geoffrey Slaughter
(Secretary)*

*John A. Williams
(Treasurer)*

Barato L. Britt

Michael A. Welch

Advisory Board

*Leslie Hiner
(Former Chair)*

Robert Vane

Dear Sir(s) or Madam(s):

Irvington Community School, Inc.'s OFFICIAL RESPONSE to the Sales Tax issue on the most recent supplemental audit report, period ending June 30, 2012 is the following:

SALES TAX

Sales tax paid on the August 2011 AT &T statement, sales tax of 8.51.

- Contacted AT&T on 2/28/13 to rectify the problem, faxed over our tax certificate along with our account number, stating we should be tax exempt. AT&T indicated they would be providing a refund.

ICS will ensure the future billing will be tax exempt, and will not pay any future sales tax.

David J. Nidiffer
Chief Executive and Financial Officer
Irvington Community School, Inc.

dnidiffer@ics-charter.org
317-357-3770 x 103

***The Irvington Way
Be Respectful, Be Responsible, Be Safe, Be Involved and Be Focused***